



# Fiscal Year 2001

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10001 and 275,000**

#### Local Government Profile

<b>Unit Name</b>	Adams County		
<b>Unit Code</b>	001/000/00	<b>County:</b>	ADAMS
<b>Fiscal Year End:</b>	11/30/2001		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$26,335,285		
<b>Equalized Assessed Valuation</b>	\$643,831,210		
<b>Population:</b>	68,277		
<b>Employees:</b>			
	<b>Full Time:</b>	300	
	<b>Part Time:</b>	25	
	<b>Salaries Paid:</b>	\$8,805,318	

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$11,391,866	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$167	\$243	\$218
Revenue Collected During FY 01:	\$18,770,081	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$20,163,303	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$275	\$339	\$320
Per Capita Expenditures:	\$295	\$320	\$306
Revenues over (under) Expenditures:	-\$1,393,222	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	46.85%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$9,445,535	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$138	\$257	\$237

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$360,914	\$1,396,659	\$64,380
Total Unreserved Funds:	\$9,084,621	\$10,771,834	\$6,227,086

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$6,245,000	\$5,490,838	\$922,567
Per Capita Debt:	\$91	\$75	\$29
General Obligation Debt over EAV:	0.97%	41.94%	0.00%



## Fiscal Year 2001

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

001/000/00

### Enterprise Funds

### Amounts

### Averages

### Medians

Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$



# Fiscal Year 2001

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

#### Local Government Profile

Unit Name **Alexander County**

Unit Code **002/000/00**

County: **ALEXANDER**

Fiscal Year End:

**11/30/2001**

Accounting Method:

**Cash With Assets**

Appropriation or Budget:

**\$6,489,475**

Equalized Assessed Valuation

**\$40,132,952**

Population:

**9,590**

Employees:

Full Time:

**65**

Part Time:

**6**

Salaries Paid:

**\$1,903,213**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	<b>\$3,181,956</b>	<b>\$2,361,562</b>	<b>\$2,369,413</b>
Per Capita Beginning Fund Balance:	<b>\$332</b>	<b>\$356</b>	<b>\$324</b>
Revenue Collected During FY 01:	<b>\$5,809,015</b>	<b>\$3,399,008</b>	<b>\$2,848,268</b>
Expenditures During FY 01:	<b>\$5,684,438</b>	<b>\$3,323,570</b>	<b>\$2,825,322</b>
Per Capita Revenue:	<b>\$606</b>	<b>\$501</b>	<b>\$473</b>
Per Capita Expenditures:	<b>\$593</b>	<b>\$491</b>	<b>\$441</b>
Revenues over (under) Expenditures:	<b>\$124,577</b>	<b>\$75,438</b>	<b>\$64,310</b>
Ratio of Fund Balance to Expenditures:	<b>58.41%</b>	<b>78.04%</b>	<b>77.15%</b>
Ending Fund Balance for FY 01:	<b>\$3,320,500</b>	<b>\$2,451,230</b>	<b>\$2,403,162</b>
Per Capita Ending Fund Balance:	<b>\$346</b>	<b>\$368</b>	<b>\$352</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$194,797</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$3,320,500</b>	<b>\$2,251,088</b>	<b>\$2,377,805</b>

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	<b>\$4,293</b>	<b>\$178,900</b>	<b>\$</b>
Per Capita Debt:	<b>\$</b>	<b>\$25</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.30%</b>	<b>0.00%</b>



## Fiscal Year 2001

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

002/000/00

### Enterprise Funds

### Amounts

### Averages

### Medians

Beginning Retained Earnings for FY 01:	\$	\$116,262	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$21	\$
Revenue Collected During FY 01:	\$	\$119,439	\$
Expenditures During FY 01:	\$	\$121,272	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$1,832	\$
Ratio of Retained Earnings to Expenditures:	0.00%	32.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$114,429	\$
Per Capita Ending Retained Earnings:	\$	\$20	\$



## Fiscal Year 2001

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

### Local Government Profile

Unit Name **Bond County**

Unit Code **003/000/00** County: **BOND**

Fiscal Year End: **11/30/2001**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,604,205**

Equalized Assessed Valuation **\$117,531,012**

Population: **17,758**

Employees:

Full Time: **85**

Part Time: **87**

Salaries Paid: **\$2,630,299**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	<b>\$3,643,045</b>	<b>\$11,290,280</b>	<b>\$6,140,438</b>
Per Capita Beginning Fund Balance:	<b>\$205</b>	<b>\$243</b>	<b>\$218</b>
Revenue Collected During FY 01:	<b>\$6,897,956</b>	<b>\$16,532,631</b>	<b>\$8,917,192</b>
Expenditures During FY 01:	<b>\$6,353,473</b>	<b>\$15,460,569</b>	<b>\$8,619,336</b>
Per Capita Revenue:	<b>\$388</b>	<b>\$339</b>	<b>\$320</b>
Per Capita Expenditures:	<b>\$358</b>	<b>\$320</b>	<b>\$306</b>
Revenues over (under) Expenditures:	<b>\$544,483</b>	<b>\$1,072,063</b>	<b>\$477,237</b>
Ratio of Fund Balance to Expenditures:	<b>65.91%</b>	<b>80.37%</b>	<b>73.08%</b>
Ending Fund Balance for FY 01:	<b>\$4,187,528</b>	<b>\$12,117,945</b>	<b>\$6,479,124</b>
Per Capita Ending Fund Balance:	<b>\$236</b>	<b>\$257</b>	<b>\$237</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$90,000</b>	<b>\$1,396,659</b>	<b>\$64,380</b>
Total Unreserved Funds:	<b>\$4,097,528</b>	<b>\$10,771,834</b>	<b>\$6,227,086</b>

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	<b>\$2,175,264</b>	<b>\$5,490,838</b>	<b>\$922,567</b>
Per Capita Debt:	<b>\$122</b>	<b>\$75</b>	<b>\$29</b>
General Obligation Debt over EAV:	<b>1.56%</b>	<b>41.94%</b>	<b>0.00%</b>



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

003/000/00

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$



# Fiscal Year 2001

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 0 and 10,000**

#### Local Government Profile

<b>Unit Name</b>	<b>Brown County</b>		
<b>Unit Code</b>	005/000/00	<b>County:</b>	BROWN
<b>Fiscal Year End:</b>	11/30/2001		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$3,716,010		
<b>Equalized Assessed Valuation</b>	\$50,484,929		
<b>Population:</b>	6,950		
<b>Employees:</b>			
	<b>Full Time:</b>	61	
	<b>Part Time:</b>	58	
	<b>Salaries Paid:</b>	\$960,722	

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$2,831,659	\$2,361,562	\$2,369,413
Per Capita Beginning Fund Balance:	\$407	\$356	\$324
Revenue Collected During FY 01:	\$3,644,147	\$3,399,008	\$2,848,268
Expenditures During FY 01:	\$3,351,541	\$3,323,570	\$2,825,322
Per Capita Revenue:	\$524	\$501	\$473
Per Capita Expenditures:	\$482	\$491	\$441
Revenues over (under) Expenditures:	\$292,606	\$75,438	\$64,310
Ratio of Fund Balance to Expenditures:	93.22%	78.04%	77.15%
Ending Fund Balance for FY 01:	\$3,124,265	\$2,451,230	\$2,403,162
Per Capita Ending Fund Balance:	\$450	\$368	\$352

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$194,797	\$
Total Unreserved Funds:	\$3,124,265	\$2,251,088	\$2,377,805

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$57,268	\$178,900	\$
Per Capita Debt:	\$8	\$25	\$
General Obligation Debt over EAV:	0.00%	0.30%	0.00%



## Fiscal Year 2001

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

005/000/00

### Enterprise Funds

### Amounts

### Averages

### Medians

Beginning Retained Earnings for FY 01:	\$	\$116,262	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$21	\$
Revenue Collected During FY 01:	\$	\$119,439	\$
Expenditures During FY 01:	\$	\$121,272	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$1,832	\$
Ratio of Retained Earnings to Expenditures:	0.00%	32.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$114,429	\$
Per Capita Ending Retained Earnings:	\$	\$20	\$





## Fiscal Year 2001

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

### Local Government Profile

Unit Name **Bureau County**

Unit Code **006/000/00**

County: **BUREAU**

Fiscal Year End:

**11/30/2001**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$16,340,379**

Equalized Assessed Valuation

**\$467,285,098**

Population:

**35,280**

Employees:

Full Time:

**250**

Part Time:

**95**

Salaries Paid:

**\$4,925,147**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	<b>\$6,518,609</b>	<b>\$11,290,280</b>	<b>\$6,140,438</b>
Per Capita Beginning Fund Balance:	<b>\$185</b>	<b>\$243</b>	<b>\$218</b>
Revenue Collected During FY 01:	<b>\$10,289,633</b>	<b>\$16,532,631</b>	<b>\$8,917,192</b>
Expenditures During FY 01:	<b>\$9,997,482</b>	<b>\$15,460,569</b>	<b>\$8,619,336</b>
Per Capita Revenue:	<b>\$292</b>	<b>\$339</b>	<b>\$320</b>
Per Capita Expenditures:	<b>\$283</b>	<b>\$320</b>	<b>\$306</b>
Revenues over (under) Expenditures:	<b>\$292,151</b>	<b>\$1,072,063</b>	<b>\$477,237</b>
Ratio of Fund Balance to Expenditures:	<b>66.67%</b>	<b>80.37%</b>	<b>73.08%</b>
Ending Fund Balance for FY 01:	<b>\$6,665,000</b>	<b>\$12,117,945</b>	<b>\$6,479,124</b>
Per Capita Ending Fund Balance:	<b>\$189</b>	<b>\$257</b>	<b>\$237</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$1,396,659</b>	<b>\$64,380</b>
Total Unreserved Funds:	<b>\$6,665,000</b>	<b>\$10,771,834</b>	<b>\$6,227,086</b>

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	<b>\$89,062</b>	<b>\$5,490,838</b>	<b>\$922,567</b>
Per Capita Debt:	<b>\$3</b>	<b>\$75</b>	<b>\$29</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>41.94%</b>	<b>0.00%</b>



## Fiscal Year 2001

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

006/000/00

### Enterprise Funds

### Amounts

### Averages

### Medians

Beginning Retained Earnings for FY 01:

**-\$3,000,385**

**\$688,723**

**\$**

Per Capita Beginning Retained Earnings for FY 01:

**-\$85**

**\$19**

**\$**

Revenue Collected During FY 01:

**\$3,151,908**

**\$1,641,694**

**\$**

Expenditures During FY 01:

**\$3,442,094**

**\$1,797,291**

**\$**

Per Capita Revenue:

**\$89**

**\$37**

**\$**

Per Capita Expenditures:

**\$98**

**\$38**

**\$**

Operating Income (loss):

**-\$290,186**

**-\$155,597**

**\$**

Ratio of Retained Earnings to Expenditures:

**-88.80%**

**78.64%**

**0.00%**

Ending Retained Earnings for FY 01:

**-\$3,056,592**

**\$636,112**

**\$**

Per Capita Ending Retained Earnings:

**-\$87**

**\$19**

**\$**



# Fiscal Year 2001

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

#### Local Government Profile

Unit Name	Calhoun County		
Unit Code	007/000/00	County:	CALHOUN
Fiscal Year End:	8/30/2001		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$6,483,415		
Equalized Assessed Valuation	\$45,909,747		
Population:	5,084		
Employees:			
Full Time:	35		
Part Time:	10		
Salaries Paid:	\$1,078,340		

#### Blended Component Units

Number Submitted = 1

Calhoun Unit Road

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$2,841,058	\$2,361,562	\$2,369,413
Per Capita Beginning Fund Balance:	\$559	\$356	\$324
Revenue Collected During FY 01:	\$3,697,259	\$3,399,008	\$2,848,268
Expenditures During FY 01:	\$3,727,606	\$3,323,570	\$2,825,322
Per Capita Revenue:	\$727	\$501	\$473
Per Capita Expenditures:	\$733	\$491	\$441
Revenues over (under) Expenditures:	-\$30,347	\$75,438	\$64,310
Ratio of Fund Balance to Expenditures:	75.42%	78.04%	77.15%
Ending Fund Balance for FY 01:	\$2,811,412	\$2,451,230	\$2,403,162
Per Capita Ending Fund Balance:	\$553	\$368	\$352

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$194,797	\$
Total Unreserved Funds:	\$2,811,412	\$2,251,088	\$2,377,805

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$	\$178,900	\$
Per Capita Debt:	\$	\$25	\$
General Obligation Debt over EAV:	0.00%	0.30%	0.00%



## Fiscal Year 2001

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

007/000/00

### Enterprise Funds

### Amounts

### Averages

### Medians

Beginning Retained Earnings for FY 01:

**\$160,336**

**\$116,262**

**\$**

Per Capita Beginning Retained Earnings for FY 01:

**\$32**

**\$21**

**\$**

Revenue Collected During FY 01:

**\$34,331**

**\$119,439**

**\$**

Expenditures During FY 01:

**\$41,465**

**\$121,272**

**\$**

Per Capita Revenue:

**\$7**

**\$21**

**\$**

Per Capita Expenditures:

**\$8**

**\$22**

**\$**

Operating Income (loss):

**-\$7,134**

**-\$1,832**

**\$**

Ratio of Retained Earnings to Expenditures:

**369.47%**

**32.64%**

**0.00%**

Ending Retained Earnings for FY 01:

**\$153,202**

**\$114,429**

**\$**

Per Capita Ending Retained Earnings:

**\$30**

**\$20**

**\$**



0.00%



**Fiscal Year 2001**

<b>FISCAL RESPONSIBILITY REPORT CARD</b>
<b>DATA SUMMARY</b>

008/000/00

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$



## Fiscal Year 2001

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

### Local Government Profile

Unit Name **Cass County**

Unit Code **009/000/00** County: **CASS**

Fiscal Year End: **11/30/2001**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,419,341**

Equalized Assessed Valuation **\$110,708,484**

Population: **13,695**

Employees:

Full Time: **97**

Part Time: **35**

Salaries Paid: **\$1,258,684**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	<b>\$5,750,502</b>	<b>\$11,290,280</b>	<b>\$6,140,438</b>
Per Capita Beginning Fund Balance:	<b>\$420</b>	<b>\$243</b>	<b>\$218</b>
Revenue Collected During FY 01:	<b>\$6,569,915</b>	<b>\$16,532,631</b>	<b>\$8,917,192</b>
Expenditures During FY 01:	<b>\$5,808,539</b>	<b>\$15,460,569</b>	<b>\$8,619,336</b>
Per Capita Revenue:	<b>\$480</b>	<b>\$339</b>	<b>\$320</b>
Per Capita Expenditures:	<b>\$424</b>	<b>\$320</b>	<b>\$306</b>
Revenues over (under) Expenditures:	<b>\$761,376</b>	<b>\$1,072,063</b>	<b>\$477,237</b>
Ratio of Fund Balance to Expenditures:	<b>112.01%</b>	<b>80.37%</b>	<b>73.08%</b>
Ending Fund Balance for FY 01:	<b>\$6,506,301</b>	<b>\$12,117,945</b>	<b>\$6,479,124</b>
Per Capita Ending Fund Balance:	<b>\$475</b>	<b>\$257</b>	<b>\$237</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$6,506,301</b>	<b>\$1,396,659</b>	<b>\$64,380</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$10,771,834</b>	<b>\$6,227,086</b>

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	<b>\$147,757</b>	<b>\$5,490,838</b>	<b>\$922,567</b>
Per Capita Debt:	<b>\$11</b>	<b>\$75</b>	<b>\$29</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>41.94%</b>	<b>0.00%</b>



## Fiscal Year 2001

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

009/000/00

### Enterprise Funds

### Amounts

### Averages

### Medians

Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
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Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$





# Fiscal Year 2001

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

#### Local Government Profile

Unit Name **Champaign County**

Unit Code **010/000/00** County: **CHAMPAIGN**

Fiscal Year End: **11/30/2001**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$89,480,303**

Equalized Assessed Valuation **\$2,123,681,806**

Population: **179,643**

Employees:

Full Time:	<b>756</b>
Part Time:	<b>85</b>
Salaries Paid:	<b>\$25,349,833</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	<b>\$26,850,565</b>	<b>\$11,290,280</b>	<b>\$6,140,438</b>
Per Capita Beginning Fund Balance:	<b>\$149</b>	<b>\$243</b>	<b>\$218</b>
Revenue Collected During FY 01:	<b>\$48,457,666</b>	<b>\$16,532,631</b>	<b>\$8,917,192</b>
Expenditures During FY 01:	<b>\$43,504,871</b>	<b>\$15,460,569</b>	<b>\$8,619,336</b>
Per Capita Revenue:	<b>\$270</b>	<b>\$339</b>	<b>\$320</b>
Per Capita Expenditures:	<b>\$242</b>	<b>\$320</b>	<b>\$306</b>
Revenues over (under) Expenditures:	<b>\$4,952,795</b>	<b>\$1,072,063</b>	<b>\$477,237</b>
Ratio of Fund Balance to Expenditures:	<b>72.74%</b>	<b>80.37%</b>	<b>73.08%</b>
Ending Fund Balance for FY 01:	<b>\$31,644,023</b>	<b>\$12,117,945</b>	<b>\$6,479,124</b>
Per Capita Ending Fund Balance:	<b>\$176</b>	<b>\$257</b>	<b>\$237</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$910,102</b>	<b>\$1,396,659</b>	<b>\$64,380</b>
Total Unreserved Funds:	<b>\$30,733,921</b>	<b>\$10,771,834</b>	<b>\$6,227,086</b>

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	<b>\$37,536,206</b>	<b>\$5,490,838</b>	<b>\$922,567</b>
Per Capita Debt:	<b>\$209</b>	<b>\$75</b>	<b>\$29</b>
General Obligation Debt over EAV:	<b>1.72%</b>	<b>41.94%</b>	<b>0.00%</b>



**Fiscal Year 2001**

<b>FISCAL RESPONSIBILITY REPORT CARD</b>
<b>DATA SUMMARY</b>

010/000/00

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	<b>\$6,882,949</b>	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	<b>\$38</b>	\$19	\$
Revenue Collected During FY 01:	<b>\$9,558,152</b>	\$1,641,694	\$
Expenditures During FY 01:	<b>\$9,891,092</b>	\$1,797,291	\$
Per Capita Revenue:	<b>\$53</b>	\$37	\$
Per Capita Expenditures:	<b>\$55</b>	\$38	\$
Operating Income (loss):	<b>-\$332,940</b>	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	<b>64.71%</b>	78.64%	0.00%
Ending Retained Earnings for FY 01:	<b>\$6,400,050</b>	\$636,112	\$
Per Capita Ending Retained Earnings:	<b>\$36</b>	\$19	\$



## Fiscal Year 2001

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

### Local Government Profile

Unit Name **Christian County**

Unit Code **011/000/00** County: **CHRISTIAN**

Fiscal Year End: **11/30/2001**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$11,213,831**

Equalized Assessed Valuation **\$387,080,946**

Population: **34,418**

Employees:

Full Time: **160**

Part Time: **30**

Salaries Paid: **\$4,074,498**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	<b>\$9,087,452</b>	<b>\$11,290,280</b>	<b>\$6,140,438</b>
Per Capita Beginning Fund Balance:	<b>\$264</b>	<b>\$243</b>	<b>\$218</b>
Revenue Collected During FY 01:	<b>\$8,968,944</b>	<b>\$16,532,631</b>	<b>\$8,917,192</b>
Expenditures During FY 01:	<b>\$8,619,336</b>	<b>\$15,460,569</b>	<b>\$8,619,336</b>
Per Capita Revenue:	<b>\$261</b>	<b>\$339</b>	<b>\$320</b>
Per Capita Expenditures:	<b>\$250</b>	<b>\$320</b>	<b>\$306</b>
Revenues over (under) Expenditures:	<b>\$349,608</b>	<b>\$1,072,063</b>	<b>\$477,237</b>
Ratio of Fund Balance to Expenditures:	<b>104.19%</b>	<b>80.37%</b>	<b>73.08%</b>
Ending Fund Balance for FY 01:	<b>\$8,980,526</b>	<b>\$12,117,945</b>	<b>\$6,479,124</b>
Per Capita Ending Fund Balance:	<b>\$261</b>	<b>\$257</b>	<b>\$237</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$1,396,659</b>	<b>\$64,380</b>
Total Unreserved Funds:	<b>\$8,980,526</b>	<b>\$10,771,834</b>	<b>\$6,227,086</b>

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	<b>\$922,567</b>	<b>\$5,490,838</b>	<b>\$922,567</b>
Per Capita Debt:	<b>\$27</b>	<b>\$75</b>	<b>\$29</b>
General Obligation Debt over EAV:	<b>0.20%</b>	<b>41.94%</b>	<b>0.00%</b>



## Fiscal Year 2001

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

011/000/00

### Enterprise Funds

### Amounts

### Averages

### Medians

Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$



0.00%



## Fiscal Year 2001

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

012/000/00

### Enterprise Funds

### Amounts

### Averages

### Medians

Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$



## Fiscal Year 2001

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

### Local Government Profile

Unit Name **Clay County**

Unit Code **013/000/00**

County: **CLAY**

Fiscal Year End:

**11/30/2001**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$10,334,893**

Equalized Assessed Valuation

**\$95,445,000**

Population:

**14,460**

Employees:

Full Time:

**50**

Part Time:

**55**

Salaries Paid:

**\$1,431,664**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	<b>\$4,343,396</b>	<b>\$11,290,280</b>	<b>\$6,140,438</b>
Per Capita Beginning Fund Balance:	<b>\$300</b>	<b>\$243</b>	<b>\$218</b>
Revenue Collected During FY 01:	<b>\$4,518,769</b>	<b>\$16,532,631</b>	<b>\$8,917,192</b>
Expenditures During FY 01:	<b>\$4,019,327</b>	<b>\$15,460,569</b>	<b>\$8,619,336</b>
Per Capita Revenue:	<b>\$313</b>	<b>\$339</b>	<b>\$320</b>
Per Capita Expenditures:	<b>\$278</b>	<b>\$320</b>	<b>\$306</b>
Revenues over (under) Expenditures:	<b>\$499,442</b>	<b>\$1,072,063</b>	<b>\$477,237</b>
Ratio of Fund Balance to Expenditures:	<b>120.52%</b>	<b>80.37%</b>	<b>73.08%</b>
Ending Fund Balance for FY 01:	<b>\$4,844,033</b>	<b>\$12,117,945</b>	<b>\$6,479,124</b>
Per Capita Ending Fund Balance:	<b>\$335</b>	<b>\$257</b>	<b>\$237</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$1,396,659</b>	<b>\$64,380</b>
Total Unreserved Funds:	<b>\$4,844,033</b>	<b>\$10,771,834</b>	<b>\$6,227,086</b>

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	<b>\$7,680,000</b>	<b>\$5,490,838</b>	<b>\$922,567</b>
Per Capita Debt:	<b>\$531</b>	<b>\$75</b>	<b>\$29</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>41.94%</b>	<b>0.00%</b>



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

013/000/00

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$





# Fiscal Year 2001

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

#### Local Government Profile

Unit Name	Clinton County		
Unit Code	014/000/00	County:	CLINTON
Fiscal Year End:	11/30/2001		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$12,070,663		
Equalized Assessed Valuation	\$307,013,616		
Population:	33,944		
Employees:			
Full Time:	95		
Part Time:	80		
Salaries Paid:	\$3,817,907		

#### Blended Component Units

Number Submitted = 1

Clinton County Public Building Commission

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$7,697,714	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$227	\$243	\$218
Revenue Collected During FY 01:	\$10,916,509	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$9,533,696	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$322	\$339	\$320
Per Capita Expenditures:	\$281	\$320	\$306
Revenues over (under) Expenditures:	\$1,382,813	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	89.47%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$8,529,778	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$251	\$257	\$237

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,396,659	\$64,380
Total Unreserved Funds:	\$8,529,778	\$10,771,834	\$6,227,086

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$5,525,000	\$5,490,838	\$922,567
Per Capita Debt:	\$163	\$75	\$29
General Obligation Debt over EAV:	0.64%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

014/000/00

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$



# Fiscal Year 2001

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10001 and 275,000**

#### Local Government Profile

<b>Unit Name</b>	Coles County		
<b>Unit Code</b>	015/000/00	<b>County:</b>	COLES
<b>Fiscal Year End:</b>	11/30/2001		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$16,312,167		
<b>Equalized Assessed Valuation</b>	\$530,360,023		
<b>Population:</b>	53,196		
<b>Employees:</b>			
	<b>Full Time:</b>	209	
	<b>Part Time:</b>	37	
	<b>Salaries Paid:</b>	\$6,666,552	

#### Blended Component Units

Number Submitted = 1  
Public Health Fund

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$8,872,770	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$167	\$243	\$218
Revenue Collected During FY 01:	\$13,877,467	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$13,551,311	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$261	\$339	\$320
Per Capita Expenditures:	\$255	\$320	\$306
Revenues over (under) Expenditures:	\$326,156	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	69.21%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$9,379,060	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$176	\$257	\$237

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$39,776	\$1,396,659	\$64,380
Total Unreserved Funds:	\$9,339,284	\$10,771,834	\$6,227,086

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$4,224,714	\$5,490,838	\$922,567
Per Capita Debt:	\$79	\$75	\$29
General Obligation Debt over EAV:	0.36%	41.94%	0.00%



## Fiscal Year 2001

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

015/000/00

### Enterprise Funds

### Amounts

### Averages

### Medians

Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$



# Fiscal Year 2001

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

#### Local Government Profile

Unit Name	Crawford County	
Unit Code	017/000/00	County: CRAWFORD
Fiscal Year End:	11/30/2001	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$7,225,921	
Equalized Assessed Valuation	\$215,474,188	
Population:	20,452	
Employees:		
Full Time:	77	
Part Time:	35	
Salaries Paid:	\$2,399,088	

#### Blended Component Units

Number Submitted = 1

Crawford 708 Board

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$4,052,236	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$198	\$243	\$218
Revenue Collected During FY 01:	\$6,245,532	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$6,416,639	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$305	\$339	\$320
Per Capita Expenditures:	\$314	\$320	\$306
Revenues over (under) Expenditures:	-\$171,107	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	60.49%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$3,881,129	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$190	\$257	\$237

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$64,380	\$1,396,659	\$64,380
Total Unreserved Funds:	\$3,816,749	\$10,771,834	\$6,227,086

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$	\$5,490,838	\$922,567
Per Capita Debt:	\$	\$75	\$29
General Obligation Debt over EAV:	0.00%	41.94%	0.00%



## Fiscal Year 2001

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

017/000/00

### Enterprise Funds

### Amounts

### Averages

### Medians

Beginning Retained Earnings for FY 01:	\$154,798	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$8	\$19	\$
Revenue Collected During FY 01:	\$1,940	\$1,641,694	\$
Expenditures During FY 01:	\$42,000	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$2	\$38	\$
Operating Income (loss):	-\$40,060	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	273.19%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$114,738	\$636,112	\$
Per Capita Ending Retained Earnings:	\$6	\$19	\$



0.00%



**Fiscal Year 2001**

<b>FISCAL RESPONSIBILITY REPORT CARD</b>
<b>DATA SUMMARY</b>

018/000/00

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$